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IN THE UNITED STATES DISTRICT COURT FOR THE

WESTERN DISTRICT OF WISCONSIN		DOCKET#	
UNITED STATES OF AMERICA,)		U.S. DISTRICT COUNT WEST DIST. OF WISCONSIN
Plaintiff,)		FEB 2 6 2009
)	Civil No. 08-C-203	
V.)		
JAY C. HEMMER, GAIL J. HEMMER,)		
BA MORTGAGE LLC, and the)		
WISCONSIN DEPARTMENT)		
OF REVENUE,)		

AMENDED ORDER CONFIRMING SALE AND DIRECTING DISTRIBUTION OF SALE PROCEEDS

Plaintiff United States of America has requested an Order confirming the sale of one (1) parcel of real property located at 1933 104th Street, New Richmond, Wisconsin 54017, in St. Croix County, Wisconsin ("the Property") and directing the Clerk of Court to distribute sale proceeds.

IT IS THEREFORE ORDERED THAT the sale of the real property, identified as 1933 104th Street, New Richmond, Wisconsin, legally described as follows:

Lot 2, Red Pine Estates in the Town of Star Prairie, St. Croix County, Wisconsin.

to Wayne Lamminen for the sum of \$128,500 is HEREBY CONFIRMED. The IRS shall issue a deed for the Property.

The proceeds of the sale shall be distributed as follows:

Defendants.

1. To Bank of America for payment of its mortgage # 0002130995 in the amount of (calculated to 3/31/2009) \$84,653.43

Bank of America, First Mortgage Payoffs 133/NC4-105-01-40 4161 Piedmont Parkway, Greensboro, NC 27410

2. To the United States Department of Treasury to be applied to Jay C. Hemmer's and Gail J. Hemmer's federal tax liabilities in the amount of

\$42,691.98

William E. Thompson,
Department of Justice, Tax Division, Office of Review
P.O. Box 310
Ben Franklin Station
Washington, D.C. 20044

Dated this 24th day of March, 2009.

BARBARA C. CRABB UNITED STATES DISTRICT JUDGE